

**REVENUE COLLECTIONS  
DECEMBER, 2009, AND 5 MONTHS YEAR-TO-DATE**

**December Collections:**

	<b>Budgeted Accrual Estimate</b>	<b>Actual</b>	<b>Difference</b>
General Fund	\$677,598,000	\$626,764,000	(\$50,834,000)
Highway Fund	49,931,000	48,039,000	(1,892,000)
Sinking Fund	32,136,000	32,014,000	(122,000)
City & County Fund	60,300,000	58,970,000	(1,330,000)
Earmarked Fund	893,000	892,000	(1,000)
<b>Total</b>	<b>\$820,858,000</b>	<b>\$766,679,000</b>	<b>(\$54,179,000)</b>

**Year-To-Date Collections:**

	<b>Budgeted Accrual Estimate</b>	<b>Actual</b>	<b>Difference</b>
General Fund	\$3,238,913,000	\$3,091,811,000	(\$147,102,000)
Highway Fund	273,367,000	257,539,000	(15,828,000)
Sinking Fund	161,630,000	160,615,000	(1,015,000)
City & County Fund	311,517,000	306,488,000	(5,029,000)
Earmarked Fund	4,458,000	4,458,000	0
<b>Total</b>	<b>\$3,989,885,000</b>	<b>\$3,820,911,000</b>	<b>(\$168,974,000)</b>

Table 1  
Tennessee Department of Revenue  
Comparative Statement of Collected Revenues

Class of Tax	December			
	2008	2009	Change	Percent
Franchise & Excise	\$142,476,000	\$114,280,000	(\$28,196,000)	-19.79%
Income	2,596,000	2,371,000	(225,000)	-8.67%
Inheritance & Estate	7,144,000	9,913,000	2,769,000	38.76%
Gasoline	48,914,000	47,862,000	(1,052,000)	-2.15%
Petroleum Special	5,005,000	4,904,000	(101,000)	-2.02%
Tobacco	26,962,000	20,069,000	(6,893,000)	-25.57%
Beer	1,234,000	1,240,000	6,000	0.49%
Motor Vehicle Registration	14,481,000	15,568,000	1,087,000	7.51%
Motor Vehicle Title	708,000	777,000	69,000	9.75%
Mixed Drink	3,972,000	4,282,000	310,000	7.80%
Business	1,729,000	1,311,000	(418,000)	-24.18%
Privilege	13,070,000	13,704,000	634,000	4.85%
Gross Receipts	(87,000)	(24,000)	63,000	72.41%
TVA - In Lieu of Tax Payments	24,014,000	26,498,000	2,484,000	10.34%
Alcoholic Beverage	3,662,000	4,047,000	385,000	10.51%
Sales and Use	504,646,000	490,100,000	(14,546,000)	-2.88%
Motor Vehicle Fuel	10,227,000	9,651,000	(576,000)	-5.63%
Severance	206,000	178,000	(28,000)	-13.59%
Coin-operated Amusement	3,000	5,000	2,000	66.67%
Unauthorized Substance	75,000	(57,000)	(132,000)	-176.00%
<b>Total</b>	<b>\$811,037,000</b>	<b>\$766,679,000</b>	<b>(\$44,358,000)</b>	<b>-5.47%</b>

Table 2  
Tennessee Department of Revenue  
Comparative Statement of Collected Revenues

Class of Tax	August - December			
	2008-2009	2009-2010	Change	Percent
Franchise & Excise	\$404,098,000	\$433,643,000	\$29,545,000	7.31%
Income	11,480,000	7,508,000	(3,972,000)	-34.60%
Inheritance & Estate	35,626,000	30,467,000	(5,159,000)	-14.48%
Gasoline	249,231,000	256,426,000	7,195,000	2.89%
Petroleum Special	25,938,000	26,185,000	247,000	0.95%
Tobacco	130,096,000	126,321,000	(3,775,000)	-2.90%
Beer	7,630,000	7,062,000	(568,000)	-7.44%
Motor Vehicle Registration	87,666,000	88,156,000	490,000	0.56%
Motor Vehicle Title	4,098,000	4,187,000	89,000	2.17%
Mixed Drink	22,282,000	22,283,000	1,000	0.00%
Business	10,420,000	9,185,000	(1,235,000)	-11.85%
Privilege	85,325,000	77,766,000	(7,559,000)	-8.86%
Gross Receipts	18,793,000	13,545,000	(5,248,000)	-27.93%
TVA - In Lieu of Tax Payments	114,997,000	132,422,000	17,425,000	15.15%
Alcoholic Beverage	17,897,000	18,469,000	572,000	3.20%
Sales and Use	2,686,935,000	2,508,258,000	(178,677,000)	-6.65%
Motor Vehicle Fuel	65,555,000	59,270,000	(6,285,000)	-9.59%
Severance	1,197,000	986,000	(211,000)	-17.63%
Coin-operated Amusement	68,000	44,000	(24,000)	-35.29%
Unauthorized Substance	593,000	(1,272,000)	(1,865,000)	-314.50%
<b>Total</b>	<b>\$3,979,925,000</b>	<b>\$3,820,911,000</b>	<b>(\$159,014,000)</b>	<b>-4.00%</b>

**Table 3**  
**August - December Revenue Overcollections/(Undercollections)**  
**Budgeted Estimate**

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
Sales Tax	\$ (125,300,000)	\$ (13,300,000)	\$ (138,600,000)
Income Tax	(800,000)	(400,000)	(1,200,000)
Inheritance Tax	(11,100,000)	0	(11,100,000)
Privilege Tax	(12,400,000)	0	(12,400,000)
Business Tax	1,100,000	0	1,100,000
TVA	5,700,000	4,400,000	10,100,000
Gross Receipts	(1,500,000)	0	(1,500,000)
Gasoline & Motor Fuel Taxes	(300,000)	(9,600,000)	(9,900,000)
Motor Vehicle Registration	(200,000)	(1,400,000)	(1,600,000)
Other Taxes	3,100,000	(1,600,000)	1,500,000
Tobacco	3,800,000	0	3,800,000
Beer	200,000	100,000	300,000
Motor Vehicle Title	(200,000)	(100,000)	(300,000)
Mixed Drink	0	(300,000)	(300,000)
Alcoholic Beverage	(300,000)	(100,000)	(400,000)
Severance	100,000	100,000	200,000
Coin Operated Amusement	0	0	0
Unauthorized Substance	(500,000)	(1,300,000)	(1,800,000)
<b>Sub-Total</b>	<b><u>\$ (141,700,000)</u></b>	<b><u>\$ (21,900,000)</u></b>	<b><u>\$ (163,600,000)</u></b>
F & E Taxes	(5,400,000)	0	(5,400,000)
<b>Total</b>	<b><u><u>\$ (147,100,000)</u></u></b>	<b><u><u>\$ (21,900,000)</u></u></b>	<b><u><u>\$ (169,000,000)</u></u></b>